

2021 Due Diligence Checklist

RELIABLE INCOME TAX

PORTLAND, OREGON • ESTD 1945

- Earned Income Credit (EIC)
- American Opportunity Credit (AOC)
- Child Tax Credit (CTC)
- Additional Child Tax Credit (ACTC)
- Credit for Other Dependents (ODC)
- Head of Household (HOH)

	EIC		AOC		CTC/ACTC/ODC		HOH	
Can you provide documentation, if required, to substantiate your eligibility for each credit and/or HOH filing status and the amount of each credit being claimed? (See below for examples of documentation.)	Yes	No	Yes	No	Yes	No	Yes	No
Were any of these credits disallowed or reduced in prior year?	Yes	No	Yes	No	Yes	No		
Is each qualifying person for whom you are claiming the Child Tax Credit, Additional Child Tax Credit, and Credit for Other Dependents a citizen, national, or resident of the United States?					Yes	No		
Did all children for whom you are claiming the Child Tax Credit and/or Additional Child Tax Credit reside with you for more than half the year?					Yes	No		
Is there an active Form 8332, <i>Release/Revocation of Claim to Exemption for Child by Custodial Parent</i> , or a similar statement in place?					Yes	No		
Did you release the claim for exemption to another person?					Yes	No		
Have you provided documentation for the American Opportunity Credit, including Form 1098-T and/or receipts for qualified tuition and related expenses?			Yes	No				
Were you unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?							Yes	No

Documentation Examples (list not all-inclusive)

Residency of a Qualifying Child

- School records or statement.
- Landlord or a property management statement.
- Health care provider statement.
- Medical records.
- Child care provider records.
- Placement agency statement.
- Social service records or statement.
- Place of worship statement.
- Indian tribal official statement.

Disability of Qualifying Child

- Medical doctor's statement.
- Other health care provider's statement.
- Social services agency or program statement.

Schedule C

- Business license.
- Forms 1099.
- Records of gross receipts.
- Summary of income.
- Records of expenses.
- Summary of expenses.
- Bank statements to show income and expenses.

Taxpayer Signature

Spouse Signature (if filing jointly)

Date